

अण्डमान तथा  
Andaman And



निकोबार राजपत्र  
Nicobar Gazette

सत्यमेव जयते  
असाधारण

EXTRAORDINARY

प्राधिकार से प्रकाशित

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No. 76, Port Blair, Thursday, June 05, 2014

**No. 6-9/2012-Legal (Vol. IV)**  
**ANDAMAN AND NICOBAR ADMINISTRATION**  
**SECRETARIAT**

**NOTIFICATION**

Port Blair, dated the 5<sup>th</sup> June, 2014.

No. 71/2014/F. No. 6-9/2012-Legal (Vol. IV).— The following Act, published in the Gazette of India, Extraordinary, Part – II, and Section (I) is hereby reproduced below for information of the General Public.

**Sd./-**  
**Deputy Secretary (Law)**

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**THE FINANCE ACT, 2014**

**AN**

**ACT**

*to continue the existing rates of income-tax for the financial year 2014-15.*

BE it enacted by Parliament in the Sixty-fifth Year of the Republic of India as follows :—

**CHAPTER I**  
**PRELIMINARY**

1. (1) This Act may be called the Finance Act, 2014.

Short title and  
commencement.

(2) Section 2 shall come into force on the 1<sup>st</sup> day of April, 2014.

**CHAPTER II**  
**RATES OF INCOME-TAX**

17 of 2013. 2. The provisions of section 2 of, and the First Schedule to, the Finance Act, Income-tax. 2013, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1<sup>st</sup> day of April, 2014, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1<sup>st</sup> day of April, 2013, with the following modifications, namely :—

(a) in section 2,—

(i) in sub-section (1), for the figures “2013”, the figures “2014” shall be substituted;

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